Attorney Docket No. 27726-102849 Patent

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:

Brent Friedrich

Confirmation No. 7675

Serial No.:

10/595,334

Examiner: Wilson, Gregory A.

Filed:

April 10, 2006

Art Unit:

3672

For:

SYSTEM, METHOD AND APPARATUS FOR HEATING WATER

## **AMENDMENT AND RESPONSE**

Honorable Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the non-final Office Action of January 24, 2008, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Amendments to the Drawings begin on page 11.

Remarks/Arguments begin on page 12 of this paper.

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23644

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